COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

THE EFFECTS OF THE FEDERAL TAX REFORM)
ACT OF 1986 ON THE RATES OF LOUISVILLE) CASE NO. 9781
GAS AND ELECTRIC COMPANY - ELECTRIC)

AND

THE EFFECTS OF THE FEDERAL TAX REFORM)
ACT OF 1986 ON THE RATES OF LOUISVILLE) CASE NO. 9787
GAS AND ELECTRIC COMPANY - GAS)

ORDER

On January 7, 1987, Louisville Gas and Electric Company ("LG&E") filed its Motion to consolidate these cases, stating that they involve common issues which can be more efficiently and expeditiously addressed through one consolidated proceeding.

The Commission finds that the Motion should be granted and IT IS THEREFORE ORDERED that LG&E's Motion to consolidate these cases be and it hereby is granted.

IT IS FURTHER ORDERED that Case No. 9787 be and it hereby is consolidated into Case No. 9781 and all future correspondence and filings shall be styled as follows:

In the Matter of:

THE EFFECTS OF THE FEDERAL TAX REFORM)
ACT OF 1986 ON THE RATES OF LOUISVILLE) CASE NO. 9781
GAS AND ELECTRIC COMPANY)

IT IS FURTHER ORDERED that all information shall be filed separately for the gas and electric divisions.

Done at Frankfort, Kentucky, this 15th day of January, 1987.

PUBLIC SERVICE COMMISSION

Enfired D. Solemans

ATTEST:

Executive Director